STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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February 2, 2009

Ryan Asberry Assistant Vice President Indiana Economic Development Corporation One North Capitol, Suite 700 Indianapolis, IN 46204

RE: Proposed Rule Regarding the Model Residence Deduction LSA #08-755

Dear Mr. Asberry:

Pursuant to IC 4-22-2-28(a), I am writing to respond to the Indiana Economic Development Corporation's comments on the Department of Local Government Finance's proposed Model Residence Rule. As you know, the proposed rule establishes formal procedures governing the application for the model residence deduction. The Department finds the rule necessary to ensure uniform application procedures and to provide guidance to the counties in determining whether an applicant qualifies for the deduction.

Your comments dated January 29, 2009, are a helpful part of the rule adoption process and will be considered along with the comments received from other stakeholders throughout the state. We look forward to full implementation of this rule to better serve the interests of Indiana taxpayers.

If you have any comments about the Department's response to your comments, please contact me at cwolter@dlgf.in.gov. Thank you.

Singerely,

Catherine H. Wolfe

Attorney

Department of Local Government Finance

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